

ASSESSOR/RECORDER/COUNTY CLERK

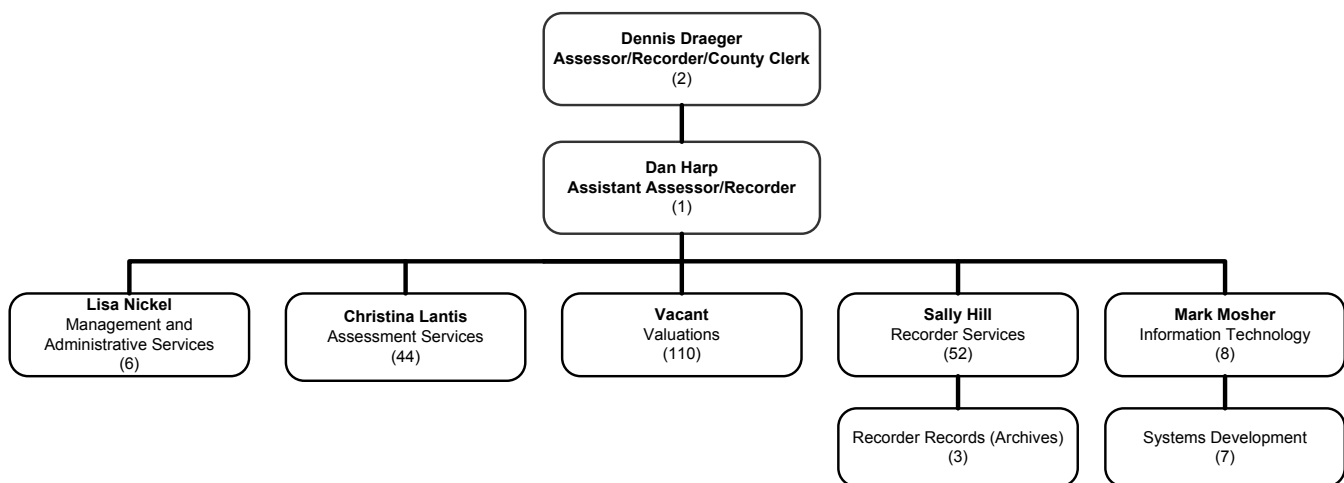
Dennis Draeger

DEPARTMENT MISSION STATEMENT

The Office of the Assessor/Recorder/County Clerk performs mandated assessment, recording and County Clerk functions for public benefit in a manner that is fair, informative, and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate County and state government.



ORGANIZATIONAL CHART



2013-14 ACCOMPLISHMENTS

- Reviewed 133,903 parcels under Proposition 8 resulting in the addition of \$5.3 billion to the assessment roll.
- Reduced printing and mailing costs by making a fillable version of the Business Property Statement available on department website, allowing taxpayers to submit electronically, avoiding the need for a costly mail out of these forms.
- Expanded public service hours in the Twin Peaks and Big Bear District offices by restoring a clerical position lost in budget cuts. Resumed full customer service hours of Monday - Friday, 8:00 AM to 5:00 PM.
- Completed a project to sign MOUs with all title companies and other document processing agencies in San Bernardino County to fully utilize the California E-Recording Transaction Network Authority (CeRTNA) system, allowing efficiency in recording documents for the public and cost savings for the department.
- Partnered with California State University, San Bernardino to receive its collection of historical editions of the Sun Newspaper dated between 1894 – 1999 into the County archive, assuming maintenance and preservation and making them more widely available to the public.
- Reduced storage costs by implementing a project of scanning historical Preliminary Change of Ownership Reports (PCOR) and various exclusion claim forms, allowing staff the ability to view older documents electronically and eliminating the need to store the hard copies.



- Completed a mapping project to ensure that all recorded Offers of Dedication are properly reflected in Assessor maps and in the Assessor Property Information System (PIMS), to indicate appropriate usage and boundaries of the parcel.
- Improved access to historical recorded documents by downloading them into the Assessor PIMS, allowing staff the ability to view documents efficiently without having to switch between Assessor and Recorder systems.
- Remodel of the Big Bear District Office enhancing the utility of the office and increasing the number of work stations to better accommodate the public and staff.
- Acknowledged in a February 2014 report issued by the State Board of Equalization Taxpayers' Rights Advocate for formatting all forms to allow online completion and adding the most recent annual report, historical roll data, and information about the Fire Prevention Fee to the department's website.

COUNTY GOALS AND OBJECTIVES AND DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER

Objective(s): • *Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.*

Department Strategy: • *Establish a value for appraisable events by the close of the roll year to optimize tax revenues.*
• *Process annual 571L Business Property Statements by the close of the roll year to optimize tax revenues.*

Measurement	2012-13 Actual	2013-14 Target	2013-14 Actual	2014-15 Target
Percentage of completed appraisable events received to date in current roll year.	97.8%	99%	96.7%	99%
Percentage of completed Business Property Statements filed by the annual deadline.	99.7%	99%	99.7%	99%

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS

Objective(s): • *Monitor and evaluate operations and implement strategies to continually improve efficiency and effectiveness.*

Department Strategy: • *Process changes of ownership to ensure values are enrolled by the close of the roll year.*

Measurement	2012-13 Actual	2013-14 Target	2013-14 Actual	2014-15 Target
Percentage of change in ownership documents completed in current roll year.	99.9%	95.5%	99.78%	95.5%



SUMMARY OF BUDGET UNITS

	2014-15					
	Requirements	Sources	Net County Cost	Fund Balance	Net Budget	Staffing
<u>General Fund</u>						
Assessor/Recorder/County Clerk	22,890,787	7,145,500	15,745,287			223
Total General Fund	22,890,787	7,145,500	15,745,287			223
<u>Special Revenue Funds</u>						
Recorder Special Revenue Funds - Consolidated	12,673,383	3,779,200		8,894,183		10
Total Special Revenue Funds	12,673,383	3,779,200		8,894,183		10
Total - All Funds	35,564,170	10,924,700	15,745,287	8,894,183	0	233

5-YEAR REQUIREMENTS TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Assessor/Recorder/County Clerk	17,909,126	20,855,827	22,017,323	23,380,027	22,890,787
Systems Development	10,290,230	8,700,017	4,198,649	5,666,347	5,338,581
Vital Records	863,395	914,821	855,916	983,775	1,124,776
Electronic Recording	933,322	1,079,392	1,140,596	1,477,550	1,508,036
Recorder Records	1,488,363	1,545,280	1,286,217	1,470,371	1,358,311
Social Security Number Truncation	1,564,602	2,031,420	2,443,968	3,053,415	3,343,679
Total	33,049,038	35,126,757	31,942,669	36,031,485	35,564,170

5-YEAR SOURCES TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Assessor/Recorder/County Clerk	3,470,815	6,177,368	6,716,500	7,116,602	7,145,500
Systems Development	2,337,984	2,399,000	2,196,041	2,825,000	2,375,000
Vital Records	131,813	132,000	125,684	130,000	145,000
Electronic Recording	446,468	448,430	422,304	502,952	408,000
Recorder Records	451,670	445,454	418,907	504,160	408,000
Social Security Number Truncation	490,121	479,052	451,983	527,980	443,200
Total	7,328,871	10,081,304	10,331,419	11,606,694	10,924,700

5-YEAR NET COUNTY COST TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Assessor/Recorder/County Clerk	14,438,311	14,678,459	15,300,823	16,263,425	15,745,287
Total	14,438,311	14,678,459	15,300,823	16,263,425	15,745,287

5-YEAR FUND BALANCE TREND

	2010-11	2011-12	2012-13	2013-14	2014-15
Systems Development	7,952,246	6,301,017	2,002,608	2,841,347	2,963,581
Vital Records	731,582	782,821	730,232	853,775	979,776
Electronic Recording	486,854	630,962	718,292	974,598	1,100,036
Recorder Records	1,036,693	1,099,826	867,310	966,211	950,311
Social Security Number Truncation	1,074,481	1,552,368	1,991,985	2,525,435	2,900,479
Total	11,281,856	10,366,994	6,310,427	8,161,366	8,894,183



Assessor/Recorder/County Clerk

DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor/Recorder/County Clerk establishes a value for all locally taxable property including residential, commercial, business and personal property. The Assessor/Recorder/County Clerk’s Office maintains current records on approximately 754,126 parcels of real property, 30,795 business property accounts and 32,714 other assessments including boats, aircraft, and manufactured homes. The Assessor’s Office also administers property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions, as well as exclusions including parent-to-child and senior/disabled persons transfer of base year value.

Budget at a Glance	
Requirements Less Reimbursements*	\$24,480,514
Sources/Reimbursements	\$8,735,227
Net County Cost	\$15,745,287
Total Staff	223
Funded by Net County Cost	64%
*Includes Contingencies	

The Valuations Division is responsible for real, personal, business and special property valuations and assessment appeals. District offices provide public assistance regarding questions of ownership, mailing addresses, parcel numbers and assessed values. The Assessment Services Division provides mapping, change of ownership, change of address, data entry services, and public information services. The Information Technology Division provides computer systems maintenance and development. The Administrative Services Division provides fiscal, payroll, mail services, and facility support. The Recorder Services Division accepts all documents for recording that comply with applicable recording laws. Official records are maintained evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Services Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records for the County. County Clerk maintains records as they relate to vital statistics, fictitious business names, and other records that are required by the State to be filed with the County Clerk.

2014-15 ADOPTED BUDGET

REQUIREMENTS LESS REIMBURSEMENTS	SOURCES/REIMBURSEMENTS																
<table><tr><th>Category</th><th>Percentage</th></tr><tr><td>Operating Expenses</td><td>27%</td></tr><tr><td>Staffing Expenses</td><td>73%</td></tr></table>	Category	Percentage	Operating Expenses	27%	Staffing Expenses	73%	<table><tr><th>Category</th><th>Percentage</th></tr><tr><td>Net County Cost</td><td>64%</td></tr><tr><td>Fee/Rate</td><td>28%</td></tr><tr><td>Reimbursements</td><td>7%</td></tr><tr><td>Other Revenue</td><td>1%</td></tr></table>	Category	Percentage	Net County Cost	64%	Fee/Rate	28%	Reimbursements	7%	Other Revenue	1%
Category	Percentage																
Operating Expenses	27%																
Staffing Expenses	73%																
Category	Percentage																
Net County Cost	64%																
Fee/Rate	28%																
Reimbursements	7%																
Other Revenue	1%																

BUDGETED STAFFING

STAFFING ANALYSIS					5-YEAR STAFFING TREND				
Authorized Positions	2012-13 Final	2013-14 Adopted	2013-14 Final	2014-15 Adopted					
Regular	216	221	222	223					
Limited Term	0	0	0	0					
Total	216	221	222	223					
Staffing Expenses	\$17,191,081	\$18,017,420	\$18,539,924	\$17,931,694					

ANALYSIS OF 2014-15 ADOPTED BUDGET

GROUP: Fiscal
DEPARTMENT: Assessor/Recorder/County Clerk
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2013-14 Final Budget	2014-15 Adopted Budget	Change From 2013-14 Final Budget
Requirements							
Staffing Expenses	14,672,925	16,065,032	16,374,853	17,191,240	18,539,924	17,931,694	(608,230)
Operating Expenses	3,207,612	6,258,025	5,626,983	5,580,041	5,957,290	6,517,820	560,530
Capital Expenditures	67,807	42,493	42,332	10,823	10,823	0	(10,823)
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	17,948,344	22,365,550	22,044,168	22,782,104	24,508,037	24,449,514	(58,523)
Reimbursements	(39,553)	(1,574,366)	(294,570)	(306,260)	(1,203,619)	(1,589,727)	(386,108)
Total Appropriation	17,908,791	20,791,184	21,749,598	22,475,844	23,304,418	22,859,787	(444,631)
Operating Transfers Out	0	45,000	39,952	28,869	75,609	31,000	(44,609)
Total Requirements	17,908,791	20,836,184	21,789,550	22,504,713	23,380,027	22,890,787	(489,240)
Sources							
Taxes	24,875	17,667	21,462	18,662	10,000	18,500	8,500
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	3,220,307	5,946,068	7,293,110	6,760,539	6,912,102	6,901,500	(10,602)
Other Revenue	225,669	214,607	273,254	211,243	194,500	225,500	31,000
Total Revenue	3,470,851	6,178,342	7,587,826	6,990,444	7,116,602	7,145,500	28,898
Operating Transfers In	0	0	0	1,169	0	0	0
Total Sources	3,470,851	6,178,342	7,587,826	6,991,613	7,116,602	7,145,500	28,898
Net County Cost	14,437,940	14,657,842	14,201,724	15,513,100	16,263,425	15,745,287	(518,138)
Budgeted Staffing					222	223	1

MAJOR EXPENDITURES AND REVENUE IN 2014-15 ADOPTED BUDGET

Staffing expenses of \$17.9 million represent the majority of this budget unit and fund 223 budgeted regular positions. Operating expenses of \$6.5 million consist primarily of printing and taxpayer notice mailing costs, COWCAP, and systems development charges for the Property Information Management System (PIMS). Reimbursements of \$1.6 million are primarily from the Recorder special revenue funds for administrative and IT costs. Sources of \$7.1 million include fees for recording and County Clerk services, Real Estate Fraud, special assessments, transfers of ownership, and data sales.



BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$489,240 primarily due to a reduction in salary costs due to MOU adjustments and an increase in reimbursements for IT costs, partially offset by increases in retirement costs and COWCAP. Sources are increasing by \$28,898 due to anticipated increases in vital records, County Clerk services and Real Estate Fraud fees, partially offset by a decrease in recorded document fees.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$17.9 million fund 223 budgeted regular positions. An Appraiser I is being deleted and an Appraiser II is being added to allow greater flexibility in accomplishing the workload as real estate activity increases due to an improving economy. A Legal Document Classifier II is being deleted and a Lead Legal Document Classifier is being added to provide adequate oversight of lower level staff and enhance the efficient operation of the office. A Business Applications Manager position is being moved from a Recorder special revenue fund budget and added to this budget to recognize its new responsibility for oversight of both Recorder and Assessor IT operations.

2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Management and Administrative Services	8	0	8	8	0	0	8
Assessment Services	44	0	44	40	4	0	44
Valuations	110	0	110	103	6	1	110
Recorder Services	53	0	53	47	5	1	53
Information Technology	8	0	8	5	2	1	8
Total	223	0	223	203	17	3	223

Management and Administrative Services		Assessment Services		Valuations	
<u>Classification</u>		<u>Classification</u>		<u>Classification</u>	
1	Assessor/Recorder	1	Chief of Assessment Services	1	Chief Appraiser
1	Assistant Assessor/Recorder	1	Supervising Office Specialist	3	Principal Appraiser
1	Executive Secretary III	2	Supervising Office Assistant	8	Supervising District Appraiser
1	Administrative Supervisor II	1	Office Specialist	12	Appraiser III
1	Staff Analyst II	12	Office Assistant III	13	Appraiser II
1	Staff Analyst I	3	Office Assistant II	30	Appraiser I
1	Payroll Specialist	1	Supv Title Trans Technician II	13	Appraisal Technician
1	Fiscal Assistant	1	Supv Title Transfer Technician I	2	Supervising Auditor Appraiser
8	Total	3	Title Transfer Technician II	2	Auditor-Appraiser III
		14	Title Transfer Technician I	9	Auditor-Appraiser II
		1	Cadastral Services Supervisor	16	Office Assistant III
		1	Cadastral Drafting Technician III	1	Office Assistant II
		2	Cadastral Drafting Technician II	110	Total
		1	Cadastral Drafting Technician I		
		44	Total		
Recorder Services		Information Technology			
<u>Classification</u>		<u>Classification</u>			
1	County Clerk	1	Business Applications Manager		
1	Chief Deputy Recorder	1	Business Systems Analyst III		
1	Staff Analyst I	1	Business Systems Analyst II		
2	Legal Document Coordinator	2	Automated Systems Analyst I		
4	Legal Document Supervisor	2	Automated Systems Technician		
4	Lead Legal Document Classifier	1	Office Assistant III		
20	Legal Document Classifier II	8	Total		
15	Legal Document Classifier I				
1	Accountant II				
2	Fiscal Assistant				
1	Office Assistant III				
1	Office Assistant II				
53	Total				



Recorder Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Systems Development was established to support, maintain and modernize the creation, retention and retrieval of information in the County's system of recorded documents. Sources include fees collected pursuant to Government Code Section 27361 on legal documents.

Budget at a Glance

Requirements Less Reimbursements*	\$12,673,383
Sources/Reimbursements	\$3,779,200
Fund Balance	\$8,894,183
Use of Fund Balance	\$2,963,219
Total Staff	10

*Includes Contingencies

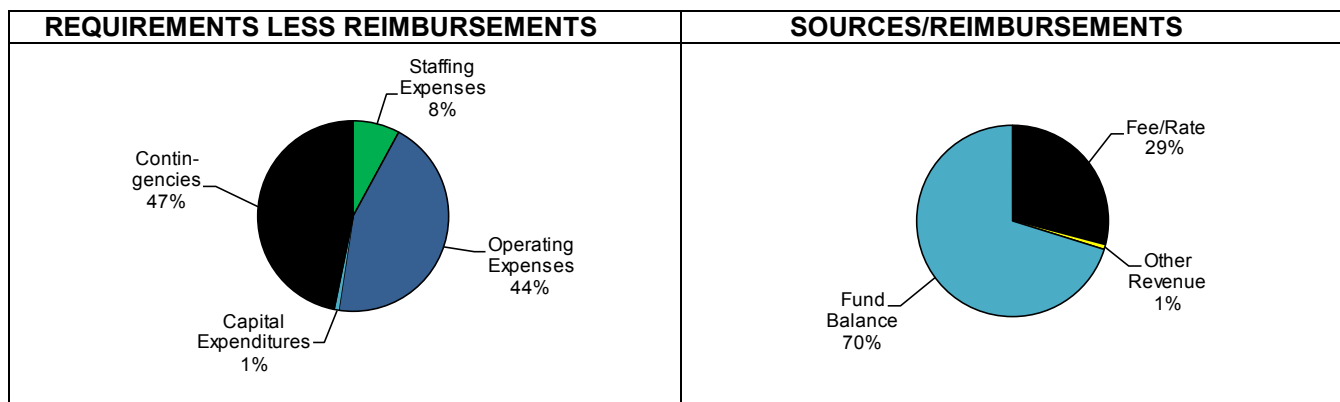
Vital Records was established to support vital records operation and retention, including the improvement and automation of vital records systems. Sources include fees collected for certified copies of vital statistics records pursuant to Health and Safety Code Section 103625(f) and 103625(g)(2). There is no staffing associated with this budget unit.

Electronic Recording was established by Government Code Section 27279.1 to authorize the County of San Bernardino to accept electronic transmission of recordable documents and the Recorder has been recording electronic documents since 2004. Government Code Section 27397 authorized all California counties to accept electronic transmission of recordable documents subject to regulation set forth by the Attorney General. In 2007, the Board approved a joint powers agreement (JPA) for the California e-Recording Transaction Network Authority (CeRTNA). This budget unit was established to support participation in the JPA. Sources include fees collected pursuant to Government Code Section 27397 regarding electronic recording delivery systems such as official records evidencing ownership and encumbrances of real and personal property, and other miscellaneous records. There is no staffing associated with this budget unit.

Recorder Records was established to defray the cost of storing, restoring, and imaging the County Recorder's documents. The primary service provided by this budget unit is the maintenance, repair and imaging digitization of the County Recorder's documents. Sources include fees collected pursuant to Government Code Section 27361 on legal documents.

Social Security Number Truncation was established to defray the cost of implementing Government Code Section 27301 which requires local governments to truncate the first five digits of social security numbers (SSN) that appear in records that may be disclosed to the public. The law requires the Recorder to implement the SSN truncation program for all records back to 1980. The primary service provided by this budget unit is the review of all recorded documents, flagging of high-value personal information, truncation of the first five digits of the SSN, and the creation of a separate index and images for public view. Phase 1 began with all the documents recorded since January 2009. Phase 2 will require a professional services contract for the documents from 1980 through 2008. The index and images of the original recorded documents will be maintained in their entirety. Sources include fees collected pursuant to Government Code Section 27301. There is no staffing associated with this budget unit.

2014-15 ADOPTED BUDGET



BUDGETED STAFFING

STAFFING ANALYSIS					5-YEAR STAFFING TREND				
Authorized Positions	2012-13 Final	2013-14 Adopted	2013-14 Final	2014-15 Adopted					
Regular	12	11	11	10					
Limited Term	0	0	0	0					
Total	12	11	11	10					
Staffing Expenses	\$1,240,720	\$1,128,911	\$1,128,911	\$1,003,693					

ANALYSIS OF 2014-15 ADOPTED BUDGET

GROUP: Fiscal
DEPARTMENT: Assessor/Recorder/County Clerk
FUND: Recorder Special Revenue Funds - Consolidated

BUDGET UNIT: Various
FUNCTION: Public Protection
ACTIVITY: Other Protection

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2013-14 Final Budget	2014-15 Adopted Budget	Change From 2013-14 Final Budget
Requirements							
Staffing Expenses	258,535	275,068	1,001,309	1,077,801	1,128,911	1,003,693	(125,218)
Operating Expenses	3,908,584	3,820,113	1,778,299	1,787,636	5,510,572	5,638,726	128,154
Capital Expenditures	24,460	12,173	57,022	134,879	280,000	100,000	(180,000)
Contingencies	0	0	0	0	5,791,975	5,930,964	138,989
Total Exp Authority	4,191,579	4,107,354	2,836,630	3,000,316	12,711,458	12,673,383	(38,075)
Reimbursements	(6,564)	(118,732)	0	(53,218)	(60,000)	0	60,000
Total Appropriation	4,185,015	3,988,622	2,836,630	2,947,098	12,651,458	12,673,383	21,925
Operating Transfers Out	600,919	4,000,000	0	0	0	0	0
Total Requirements	4,785,934	7,988,622	2,836,630	2,947,098	12,651,458	12,673,383	21,925
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	3,753,003	3,804,794	4,517,817	3,589,381	4,400,000	3,690,000	(710,000)
Other Revenue	105,125	92,356	103,089	90,296	90,092	89,200	(892)
Total Revenue	3,858,128	3,897,150	4,620,906	3,679,677	4,490,092	3,779,200	(710,892)
Operating Transfers In	0	0	0	0	0	0	0
Total Sources	3,858,128	3,897,150	4,620,906	3,679,677	4,490,092	3,779,200	(710,892)
Fund Balance					8,161,366	8,894,183	732,817
Budgeted Staffing					11	10	(1)



DETAIL OF 2014-15 ADOPTED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
Systems Development (Fund SDW)	5,338,581	2,375,000	2,963,581	7
Vital Records (Fund SDX)	1,124,776	145,000	979,776	0
Electronic Recording (Fund SIW)	1,508,036	408,000	1,100,036	0
Recorder Records (Fund SIX)	1,358,311	408,000	950,311	3
Social Security Number Truncation (Fund SST)	3,343,679	443,200	2,900,479	0
Total Special Revenue Funds	12,673,383	3,779,200	8,894,183	10

Systems Development includes \$5.3 million in requirements to fund 7 positions, costs for document indexing/imaging, computer hardware, software and associated maintenance, and includes \$1.5 million in budgeted contingencies. Sources of \$2.4 million are primarily from Recorder modernization fees.

Vital Records includes \$1.1 million in requirements to fund computer software, printing and other professional services, and includes \$914,236 in budgeted contingencies. Sources of \$145,000 are from vital and health statistic fees.

Electronic Recording includes \$1.5 million in requirements for computer hardware and CeRTNA related expenses, and includes \$950,404 in budgeted contingencies. Sources of \$408,000 are from electronic recording fees and anticipated interest earnings.

Recorder Records includes \$1.4 million in requirements for staffing expenses to fund 3 positions, costs associated with preservation efforts, and includes \$502,187 in budgeted contingencies. Sources of \$408,000 are from records fees and anticipated interest earnings.

Social Security Number Truncation includes \$3.3 million in requirements to fund the cost of truncating records as required by law, and includes \$2.0 million in budgeted contingencies. Sources of \$443,200 are from redaction fees and anticipated interest earnings.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$21,925 primarily due to increases in Information Technology costs. This increase is offset by decreases in equipment, professional services, and a decrease in staffing expense due to the transfer of a position to the Assessor/Recorder/County Clerk (ARC) general fund budget unit. Sources are decreasing by \$710,892 primarily due to a reduction in fee revenue from recorded documents.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$1.0 million fund 10 budgeted regular positions. A Business Applications Manager position is being moved to the ARC general fund budget to recognize its new responsibility for oversight of both Recorder and Assessor IT operations.



2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Systems Development	7	0	7	7	0	0	7
Recorder Records	3	0	3	3	0	0	3
Total	10	0	10	10	0	0	10

Systems Development	Recorder Records
<u>Classification</u>	<u>Classification</u>
2 Programmer Analyst III	1 Archives Program Administrator
1 Automated Systems Analyst II	1 Archives Technician
3 Automated Systems Analyst I	1 Storekeeper
1 Automated Systems Technician	3 Total
7 Total	